



Irish Tithe and Valuation Records

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Introduction

The importance of tithe and valuation records would probably be far down the list of critical resources in many other places. However, in Ireland, with the loss of almost all of the 19th Century census records, these records become the most important record sets after the “3 C’s”: civil registration, church and census.

Griffith's Valuation and Other Valuation Records

Background

Richard Griffith was a native Dubliner and later professor of geology and mining engineering for the Royal Dublin Society. In 1825 he was appointed by the government to carry out a boundary survey of Ireland in preparation for the first Ordnance Survey map and future taxation. His work of mapping every townland, civil parish, barony and county started in 1830. His work continued until 1868. One unique quality to his surveys is that they accounted for the quality of portions of the land within each townland. It is a marvel in its thoroughness.

Griffith's Primary General Valuation – 1847-1864

From 1847 to 1864, his townland valuations were used to determine a tax amount to support the poor. Generally, the valuation started in the southwest and finished in the northeast over 17 years. The entire country was not assessed annually like some current income tax. Publication of the records began in 1853 and was completed in 1865.

Originally, the records were organized by Poor Law Union, then barony, then parish, then townland. With excellent only indexes this is less critical to finding the record but still critical for understanding the location. As far as names go, the valuation contains heads of households only. It covers both those who leased land as well as those who owned land. Most Irish were renting land late into the 1800's. It has an estimated coverage of 80-90% of all heads of households. Because of the loss of 19th century census records, it is considered a “poor man's” census substitute. John Grenham has a good, brief description on his website:

https://www.johngrenham.com/browse/retrieve_text.php?text_contentid=66

Besides heads of household and the immediate lessor, the original record included a map reference number, description of the tenement, the area in acres, rods and perches, the rateable (taxable) land and buildings and total tax.

Finding Griffith's Valuation Records

Indexes and digitized records can be found on websites including:

- AskAboutIreland.ie: <http://www.askaboutireland.ie/griffith-valuation/> - AskAboutIreland is an excellent resource and its free. The Griffith's Valuation database at AskAboutIreland includes a searchable name index, "Details" (summary) page, imaged original transcription page and links to the corresponding map with boundaries and reference numbers. According to John Grenham, the maps may be up to 30 years older so some of the map reference numbers may not match¹. Still, the maps can be adjusted so impose a modern satellite over the Ordnance Survey map allowing the user to possibly identify the modern location of where their ancestor lived. Boundaries have surprisingly changed little over 150 years later. Use "Griffith's Places" on the web to browse the residents of townlands.
- Ancestry.com (subscription): <https://search.ancestry.com/search/db.aspx?dbid=1269> – Indexed with images of the original transcript and maps. However, the maps are black and white and don't show the map reference numbers.
- findmypast.com (subscription): <https://search.findmypast.com/search-world-Records/griffiths-valuation-1847-1864> - Indexed with images of the original transcript and maps (excluding Northern Ireland).

Griffith's Valuation Strategy

- The initial temptation is to ignore Griffith's Valuation because your ancestor left before it occurred. DON'T! The reality is that the land your ancestor may have lived on could still be in the family. Lands were leased for up to 3 "lives". Land of 1700's immigrants to the U.S. has been shown to still be in the family at the time of the primary valuation.
- When starting your search using an index, AskAboutIreland does not do surname variations well. Try the indexes at Ancestry or findmypast and then use the information at AskAboutIreland.
- This is a great source for finding out who the landlord was for search estate records.
- There was lots of subletting, when an ancestor was subletting they may not appear in estate papers.
- A head of household may be listed more than once if they were leasing more than one rated property.
- Always look at the original (handwritten) Field and House Books (see below) because of possible transcription mistakes (For Example: Adam mistaken for Andrew) and possible changes between original valuation and publication
- The valuation of Coolnasillagh, Errigal Parish, Barony of Coleraine uses nicknames to distinguish between those of same names, also names of fathers so you may be able to derive family relationships.
- With plot numbers, the number is the plot of land and buildings are identified by lower case letters (For Example: 'a' is the farmhouse, 'b' etc. is another building a cottage).
- Ancestors that eluded Griffith's Valuation may sometimes be found in other valuation records from both before and after the Primary Valuation.

Valuation Office Books, 1824-1856

The Valuation Office books are a comprehensive assessment of rental values from 1824-1856. The **Townland Valuation** occurred from 1826. Individual occupiers were not named unless they held a house valued at over £3 before 1836 and at £5 after. Information on the land was collected but not individual farms however people are still listed by townland. Twenty-six of the thirty-two counties were valued before the system changed. Next came the **Tenement**

¹ https://www.johngrenham.com/browse/retrieve_text.php?text_contentid=66. Accessed 31 October 2018.

Valuation. Initially it overlapped with the Townland Valuation and started with the counties not in the Townland Valuation (Cork, Dublin, Kerry, Limerick, Tipperary and Waterford). The Tenement Valuation recorded every individual tenement and names many householders and were used as draft preparation for the general valuation. They contain over 2 million names. This can be critical because it occurs during the famine, including the worst year, 1847. The National Archives of Ireland has a great description and detail of the history, processes and value of these records: <http://census.nationalarchives.ie/search/vob/home.jsp>

Records are made up of four different kinds of books: Field, House, Tenure and Quarto

- **Field Books** - The field books were created by the valuers looking at the soil in every parish in all of Ireland. A description of the soils and its worth is given. The content varies. In some areas, the valuers added the names of the occupiers to the field books. Field books for counties Cork, Dublin, Kerry and Limerick give occupiers' names for all parishes, and the books for Carlow, Westmeath, Wexford, and Wicklow give occupiers names for most parishes. Other counties only give occupiers names for a few parishes.
- **House Books** - There was a stipulation that a house only be valued if it was worth £3 and later £5. However, in many counties they valued homes that were way under that limit. The names of the occupiers of each house are listed. In a parish in Donegal, only two people listed, the richest two people in the parish, no doubt, the landlord and the Anglican minister. These books cover the late 1820s to the early 1850s. They describe the size and quality of the house. Letters were used as codes to describe the condition of the house. What the letters mean can be found by accessing the Valuation Office Books information at the NationalArchives.ie website (see the link below). Click on the "House Books" link and scrolling down.
- **Tenure Books (1846-1858)** – Tenure books describe the type of lease each tenement was held under. They include all the 26 counties in the current Republic of Ireland except Queen's County (Co. Leix or Laois) for which there are none. A separate book was made for each civil parish and include: county, barony, parish and townland across the top of the pages, lot number, occupier, immediate lessor, description of tenement, content of farm, rent, tenure, year let, and observations. They may survive where house books don't.
- **Quarto Books (1839-1851)** –Quarto Books relate to the valuation of houses and buildings in towns. Houses in towns were considered more valuable, were likely to be over the threshold and were therefore included. The basic work of recording the buildings and calculating a valuation price was carried out in the House Books. This information was used to calculate the additional value of the buildings due to their location in a town. The information found in the records includes: number, name of occupier and description of tenement, relative value, rent by year or by lease, observations, value finally settled. The books may then contain additional annotations and corrections from the original House Book work and therefore the information may differ slightly between the two.

Finding Valuation Office Book Records

- FamilySearch: <https://www.familysearch.org/search/collection/2329951> - Indexed, images and browsable.
- NationalArchives.ie: <http://census.nationalarchives.ie/search/vob/home.jsp> – Indexed, digitized and searchable by name, parish and/or townland and more.

- findmypast.com: <https://search.findmypast.com/search-world-records/ireland-valuation-office-books> - their search algorithms are likely more forgiving than at the NationalArchives.ie website.

Additional Information on Valuation Office Books

A recently published book (2018) titled *The Archives of the Valuation of Ireland, 1830-1865* by Frances McGee (FHL Book# 941.5 R2mf) has all the information you would ever want to know about these records.

For a good overview and historical background on these books, see David Ouimette, "Irish Townland and Tenement Valuation Manuscripts," *The Septs*, v. 27 no. 1 (Jan 2006), FHL British book 941.5 D25s v.27, no.1.

Revision Books, Cancel Books, or Cancellation Books

Once the primary valuation was complete, there were many appeals made. This resulted in valuation lists called Revision Books in Northern Ireland and Cancel Books or Cancellation Books in the Republic of Ireland. They cover from the 1850's into the 20th century. They are lists of occupiers kept after the Primary Valuation. The books are laid out just like the primary valuation. However, each time they revised an entry, they used a different color ink. This can help to establish significant dates in family history, such as dates of death, sale or migration. If the Immediate Lessor shows as "In Fee" then the tenant is likely purchasing the land from the landlord. By 1915 over 75% of the land had been passed to individual owners.

You may be able to trace who held a tenement from generation to generation in these books.

Finding Valuation Office Revision Book/Cancellation Book Records

- Northern Ireland through the Public Record Office of Northern Ireland (PRONI) have done an excellent job of digitizing the records from 1864-the early 1930's **in color**. The indexes and images are found at: <https://www.nidirect.gov.uk/information-and-services/search-archives-online/valuation-revision-books>.
- The Valuation Office are just beginning digitization of Cancellation Book records in the Republic of Ireland (13 counties as of March 2018 and currently only available at the office).
- The FHL has filmed these for the Republic of Ireland though these films do not appear to have been digitized yet. In the FamilySearch Catalog, they are cataloged by county in the subject "Land and Property" under the title "Valuation Lists". There is a separate catalog entry for each Poor Law Union (PLU) and then by District Electoral Division (DED). Use www.thecore.com/seanruad to ascertain the PLU and the FamilySearch Catalog to find the DED. You can find the DED in the catalog by doing a keyword search for the townland then selecting the 1911 Census catalog entry.
 - Note: They are arranged backwards. That is, the beginning of the film has the newest books, and the books get older as you continue in the film.
 - The microfilm is in black and white therefore it isn't easy to distinguish the different colors of ink in the cancellations, unlike the digitized records for Northern Ireland as mentioned above.

Tithe Applotment Books - c1823-1838

Background

From the establishment of the Church of Ireland, 1/10th of the produce of the land was to support the church and its minister. This was traditionally paid in-kind (with produce). In 1823,

Tithe Composition Act was passed, a cash option was given and an applotment survey was started. It was only meant to tithe those farming at least one acre of land and it did not include those with trades or living in cities and towns. Generally, Catholics resented paying the tax, in particular because this is still during the Penal Period with laws against Catholics that included the fact that a Catholic farmer could not pass his whole farm on to his eldest son, instead, it had to be divided equally amongst his sons which resulted in lots of small farms barely able to support a family. As a result, many started farming potatoes because they yielded a lot on a small piece of land. Additional details on how the tithe was calculated is found at: <https://www.irish-genealogy-toolkit.com/tithe-applotment-books.html>. As it tended to work, however, the heaviest burden of the tithes fell on the poorest people.

The Tithe Applotment records are organized by townland and list: farmers, acreage, quality of land and the tithe being paid. Keep in mind the spelling of townlands not standardized until the 1830's so it would be wise to do a broad search or to browse into the records by civil parish. Also, the handwriting is hard to read, and the indexes have lots of transcription errors. It is estimated that roughly 40% of the heads of household are contained in the record because of acreage limitations and issues with collecting payment.

1829 was a bad crop season. Many farmers couldn't pay the tithe. This resulted in what some refer to as the Tithe Defaulters War. Protests were largely based on the idea that the tithe was supposed to help support the poor and when this didn't happen, people felt like the tithe was being done illegally. This was particularly prominent in southeast Ireland. Because the tithe was the main income for the rector of the Church of Ireland parish, a clergy relief fund was established in 1831 and they made lists of Tithe Defaulters in 1831. In 1838, the law changes, requiring the landlord to collect the tithe then pay the rector a salary so rents go up a little.

Finding Tithe Applotment Records

Tithe Applotment records can be found at many of the major websites as noted below. Because of the lack of census records, it is always worth checking the townland where your ancestor lived to get a glimpse of who was on the land at the time.

- FamilySearch: <https://www.familysearch.org/search/collection/1804886> – Primarily for the Republic of Ireland, the records are indexed with digitized images and browsable. For Northern Ireland, the records have been microfilmed and digitized though these records may only be viewable in a family history center or the Family History Library (<https://www.familysearch.org/search/catalog/319193?availability=Family%20History%20Library>).
- NationalArchives.ie: <http://titheapplotmentbooks.nationalarchives.ie/search/tab/index.jsp> – These are also primarily for the Republic of Ireland, indexed, digitized images and browsable.
- Ancestry.com: <https://search.ancestry.com/search/db.aspx?dbid=1270> - Index
- findmypast.com has *The 1831 Tithe Defaulters* database containing about 29,000 names.
- PRONI holds the records for Northern Ireland. They have excellent information leaflets that can help with all kinds of Northern Ireland research problems (<https://www.nidirect.gov.uk/articles/your-family-tree-series>). Information on the tithe is leaflet 23.